SUPREME COURT OF THE UNITED STATES.

No. 24.—October Term, 1934.

British-American Tobacco Company, Ltd., Petitioner, *vs.* Guy T. Helvering, Commissioner of Internal Revenue.	On Writ of Certiorari to the United States Circuit Court of Appeals for the Second Circuit.

[November 5, 1934.]

Mr. Justice Sutherland delivered the opinion of the Court.

This is a companion case to No. 10, just decided. The facts, although differing in detail, are in substance the same. The same questions are involved. The court below reversed the Board of Tax Appeals for reasons substantially similar to those we have just expressed in No. 10. 69 F. (2d) 528. Upon the authority of No. 10 the judgment below is

Affirmed.

A true copy.

Test:

Clerk, Supreme Court, U. S.